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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

MAY 16 2006

Applicants: Liu, *et al.* Docket No.: TSM03-0649
Serial No.: 10/775,290 Art Unit: 2818
Filed: 2/10/2004 Examiner: Calvin Lee
Title: Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

ELECTION

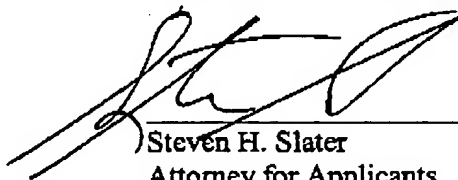
Dear Sir:

In response to Examiner's Restriction Requirement mailed April 25, 2006, Applicants respectfully elect the Group A claims 1-10 and 21-30. As now amended, claims 41-45 depend from claim 1 and claims 46-50 depend from claim 6. Hence, these claims, as amended, are also elected as Group 1 claims.

Please contact Applicants' attorney with any questions regarding this matter.

Respectfully submitted,

May 16, 2006



Steven H. Slater
Attorney for Applicants
Reg. No. 35,361

Slater & Matsil, L.L.P.
17950 Preston Rd.
Suite 1000
Dallas, TX 75252-5793
972-732-1001 - Tel
972-732-9218 - Fax